

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 59-13

March 26, 1959

## QUALIFICATION OF DISTILLED SPIRITS PLANTS BY JULY 1, 1959

Distillers, warehousemen, denaturers,  
rectifiers, and bottlers of distilled  
spirits:

### CAUTION

YOU ARE PROHIBITED BY LAW FROM ENGAGING  
IN THE BUSINESS OF A DISTILLER, BONDED WARE-  
HOUSEMAN, RECTIFIER, OR BOTTLER OF DISTILLED  
SPIRITS ON AND AFTER JULY 1, 1959, UNLESS YOU  
HAVE APPLIED FOR AND RECEIVED NOTICE OF  
REGISTRATION OF YOUR PLANT

### ARE YOU GOING TO OPERATE ON AND AFTER JULY 1, 1959?

If You Are, READ THIS CIRCULAR CAREFULLY. If you are now operating an

industrial alcohol plant  
industrial alcohol bonded warehouse  
industrial alcohol denaturing plant  
registered distillery  
registered fruit distillery  
internal revenue bonded warehouse  
distillery denaturing bonded warehouse  
taxpaid bottling house  
rectifying plant

this circular tells you what you must do if you are going to continue in business  
on and after July 1, 1959.

### WHAT MUST YOU DO?

Qualify your premises as a distilled spirits plant. To do this, you must -

- Apply for registration  
(Use Form 2607)

- File a bond  
(Use Form 2601. No bond required if your only operation will be the bottling, without rectification, of taxpaid spirits.)
- Apply for an "operating permit" if you will -
  - distill for industrial use,
  - denature spirits,
  - warehouse spirits for industrial use,
  - bottle or package spirits for industrial use, or
  - warehouse spirits (without bottling in bond)  
for non-industrial use.(Use Form 2603)

## WHEN MUST YOU QUALIFY?

**Before July 1, 1959**, but remember, it takes time for the assistant regional commissioner to process your application so submit it just as soon as you possibly can!

## FORMS YOU WILL NEED

Attached are copies of Forms 2607, 2601, and 2603, and instructions for their preparation. There are also attached copies of Form 3-A (Revised 4-59) and Form 2602, which you may need.

**Read the Instructions Before Using any of the Forms.**

## HELP WANTED?

After studying this circular and the attached instructions and forms, you may want more information. Get in touch with your officer in charge, branch office supervisor, or assistant regional commissioner. Remember: this "distilled spirits plant" is new to them too, so you cannot afford to wait. They will do all they can to help.



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division